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AMENDMENTS TO THE CLAIMS:

This listing of claims will replace all prior versions and listings of claims in the application:

1. (Currently Amended) A data processing system for developing a report, comprising:

a parser that receives one or more text documents and creates software elements having a format with a hierarchal relationship between the software elements based on the one or more text documents;

a manager that provides for the creation of a second hierarchical relationship between the software elements and the restructuring of the first hierarchical relationship and the second hierarchical relationship into software structures corresponding to a new text document;

an editor that develops a report by referencing the software elements created from the one or more text documents to form a structure of the report and retrieves data from one or more sources to represent one or more values within the report[[]]; and

~~wherein a mapper~~ that generates a relationship between the data from the one or more sources and the one or more values to be placed within the report.

2. (Original) The data processing system of claim 1, wherein the format with the hierarchal relationship between the software elements is a Numerator Document Object Model (NDOM).

3. (Original) The data processing system of claim 1, wherein the one or more text documents are XBRL documents.
4. (Original) The data processing system of claim 1, wherein the parser creates the software elements having the format with the hierarchal relationship by interpreting tags included in the one or more text documents.
5. (Original) The data processing system of claim 1, wherein a manager manipulates the software elements.
6. (Original) The data processing system of claim 5, wherein the manager manipulates the software elements by browsing, editing, loading, and storing the software elements.
7. (Canceled)
8. (Original) The data processing system of claim 1, wherein one or more templates are used to develop the report.
9. (Original) The data processing system of claim 8, wherein the one or more templates contain data that is directly inserted into the report and instructions enabling data from the one or more sources to be inserted into the report.

10. (Previously Presented) The data processing system of claim 9, wherein the one or more templates provide instructions to the mapper to retrieve the data that is directly inserted into the report and data from local or remote sources.

11. (Previously Presented) The data processing system of claim 1, wherein the mapper links the report and the one or more sources that will present one or more values within the report.

12. (Original) The data processing system of claim 11, wherein the report and the one or more sources are linked through a "drag and drop" process.

13. (Original) The data processing system of claim 1, wherein the editor provides for the software elements to be modified to create a new combination of software elements representative of a new text document.

14. (Original) The data processing system of claim 1, wherein the editor provides for modification of one or more parameters associated with the software elements.

15. (Original) The data processing system of claim 1, wherein the software elements are transformed to new software elements and are imported into an RDL system.

16. (Original) The data processing system of claim 15, wherein the software elements are transformed to the new software elements by retrieving a tag associated with each of the software elements in a dictionary and invoking a translation routine associated with the tag.

17. (Currently Amended) A method in a data processing system for developing a report, comprising:

receiving one or more text documents;

creating software elements having a format with a hierarchal relationship between the software elements based on the one or more text documents;

creating a second hierarchical relationship between the software elements;

restructuring the first hierarchical relationship and second hierarchical relationship into software structures corresponding to a new text document;

developing a report by referencing the software elements created from the one or more text documents to form a structure of the report and retrieving data from one or more sources to represent one or more values within the report; and

generating a relationship between the data from one or more sources and the one or more values to be placed within the report.

18. (Original) The method of claim 17, wherein creating the software elements from the one or more text documents includes representing the software elements in a Numerator Document Object Model (NDOM).

19. (Original) The method of claim 17, wherein creating the software elements includes creating software elements from one or more XBRL documents.
20. (Original) The method of claim 17, wherein creating the software elements having the format with the hierarchal relationship includes interpreting tags included in the one or more text documents.
21. (Original) The method of claim 17, further comprising manipulating the software elements by browsing, editing, loading, and storing the software elements.
22. (Canceled)
23. (Original) The method of claim 17, further comprising developing the report from one or more templates, which contain data that is directly inserted into the report and instructions enabling data from the one or more sources to be inserted into the report.
24. (Original) The method of claim 22, wherein the relationship is generated through a "drag and drop" process.
25. (Original) The method of claim 17, further comprising modifying the software elements to create a new combination of software elements representative of a new text document.

26. (Original) The method of claim 17, further comprising modifying the software elements by editing one or more parameters associated with the software elements.

27. (Original) The method of claim 17, further comprising transforming the software elements to new software elements for importing into an RDL system.

28. (Original) The method of claim 27, wherein transforming the new software elements includes retrieving a tag associated with each of the software elements in a dictionary and invoking a translation routine associated with the tag.

29. (Currently Amended) A data processing system for developing a report, comprising:

means for receiving one or more text documents;

means for creating software elements having a format with a hierarchal relationship between the software elements based on the one or more text documents;

means for creating a second hierarchical relationship between the software elements;

means for restructuring the first hierarchical relationship and the second hierarchical relationship into software structures corresponding to a new text document;

means for developing a report by referencing the software elements created from the one or more text documents to form a structure of the report and retrieving data from one or more sources to represent one or more values within the report; and

means for generating a relationship between the data from the one or more sources and the one or more values to be placed within the report.

30. (Currently Amended) A computer-readable medium including instructions for controlling a processor to perform a method for developing a report, the method comprising the steps of:

receiving one or more text documents;

creating software elements having a format with a hierarchal relationship between the software elements based on the one or more text documents;

creating a second hierarchical relationship between the software elements;

restructuring the first hierarchical relationship and the second hierarchical relationship into software structures corresponding to a new text document;

developing a report by referencing the software elements created from the one or more text documents to form a structure of the report and retrieving data from one or more sources to represent one or more values within the report; and

generating a relationship between the data from the one or more sources and the one or more values to be placed within the report.

31. (Original) The computer-readable medium of claim 30, wherein creating the software elements from the one or more text documents includes representing the software elements in a Numerator Document Object Model (NDOM).

32. (Original) The computer-readable medium of claim 30, wherein creating the software elements includes creating software elements from one or more XBRL documents.

33. (Original) The computer-readable medium of claim 30, wherein creating the software elements having the format with the hierarchal relationship includes interpreting tags included in the one or more text documents.

34. (Original) The computer-readable medium of claim 30, further comprising manipulating the software elements by browsing, editing, loading, and storing the software elements.

35. (Canceled)

36. (Original) The computer-readable medium of claim 30, further comprising developing the report from one or more templates, which contain data that is directly inserted into the report and instructions enabling data from the one or more sources to be inserted into the report.

37. (Original) The computer-readable medium of claim 35, wherein the relationship is generated through a "drag and drop" process.

38. (Original) The computer-readable medium of claim 30, further comprising modifying the software elements to create a new combination of software elements representative of a new text document.
39. (Original) The computer-readable medium of claim 30, further comprising modifying the software elements by editing one or more parameters associated with the software elements.
40. (Original) The computer-readable medium of claim 30, further comprising transforming the software elements to new software elements for importing into an RDL system.
41. (Original) The computer-readable medium of claim 40, wherein transforming the new software elements includes retrieving a tag associated with each of the software elements in a dictionary and invoking a translation routine associated with the tag.
42. (Currently Amended) A data processing system for developing a report, comprising:
- a parser that receives one or more text documents and creates software elements having a format with a hierarchal relationship between the software elements based on the one or more text documents;
 - a manager that manipulates the software elements, provides for the creation of a second hierarchical relationship between the software elements, and provides for the

restructuring of the first hierarchical relationship and the second hierarchical relationship into software structures corresponding to a new text document:

an editor that develops a report by referencing the software elements created from the one or more text documents to form a structure of the report; and

a mapper that retrieves data from one or more sources to represent one or more values within the report and generates a relationship between the retrieved data and the one or more values within the report.

43. (Original) The data processing system of claim 42, wherein the format with the hierarchal relationship between the software elements is a Numerator Document Object Model (NDOM).

44. (Original) The data processing system of claim 42, wherein one or more text documents are XBRL documents.

45. (Original) The data processing system of claim 42, wherein the parser creates the software elements with the format with the hierarchal relationship by interpreting tags included in the one or more text documents.

46. (Original) The data processing system of claim 42, wherein the manager manipulates the software elements by browsing, editing, loading, and storing the software elements.

47. (Original) The data processing system of claim 42, wherein the report is developed from one or more templates, which contain data that is directly inserted into the report and instructions enabling data from the one or more sources to be inserted into the report.

48. (Original) The data processing system of claim 47, wherein the one or more templates provides instructions to the mapper to retrieve the data that is directly inserted into the report and data from local or remote sources.

49. (Original) The data processing system of claim 42, wherein the report and the one or more sources are linked through a "drag and drop" process.

50. (Previously Presented) The data processing system of claim 42, wherein the editor provides for the software elements to be modified to create a new combination of software elements representative of a new text document.

51. (Previously Presented) The data processing system of claim 42, wherein the editor provides for modification of one or more parameters associated with the software elements.

52. (Original) The data processing system of claim 42, wherein the software elements are transformed to new software elements and are imported into an RDL system.

53. (Original) The data processing system of claim 52, wherein the software elements are transformed to the new software elements by retrieving a tag associated with each of the software elements in a dictionary and invoking a translation routine associated with the tag.

54. (Currently Amended) A method for data processing, comprising:
receiving one or more text documents;
creating software elements having a format with a hierarchal relationship between the software elements based on the one or more text documents;
manipulating the software elements;
creating a second hierarchical relationship between the software elements;
restructuring the first hierarchical relationship and the second hierarchical relationship into software structures corresponding to a new text document;
developing a report by referencing the software elements created from the one or more text documents to form a structure of the report;
generating a relationship between data from one or more sources and one or more values to be placed within the report; and
retrieving data from the one or more sources to represent the one or more values within the report.

55. (Original) The method of claim 54, wherein creating the software elements from the one or more text documents includes representing the software elements in a Numerator Document Object Model (NDOM).

56. (Original) The method of claim 54, wherein creating the software elements from the one or more text documents includes creating software elements from one or more XBRL documents.

57. (Original) The method of claim 54, wherein creating the software elements having the format with the hierarchal relationship includes interpreting tags included in the text documents.

58. (Previously Presented) The method of claim 54, further comprising developing the report from one or more templates, which contain data that is directly inserted into the report and instructions enabling data from the one or more sources to be inserted into the report.

59. (Previously Presented) The method of claim 54, further comprising modifying the software elements to create a new combination of software elements representative of a new text document.

60. (Previously Presented) The method of claim 54, further comprising modifying the software elements by editing one or more parameters associated with the software elements.

61. (Original) The method of claim 54, further comprising transforming the software elements to new software elements for importing into an RDL system.

62. (Currently Amended) A data processing system, comprising:

a parser that:

receives one or more text documents,

interprets tags included in the one or more text documents to create software elements, and

determines the hierarchy of the software elements within a structure representative of the one or more text documents[.]; and

a manager that:

provides for the creation of a second hierarchy of the software elements,

and

provides for the restructuring of the first hierarchy and the second hierarchy into software structures corresponding to a new text document.

63. (Original) The data processing system of claim 62, wherein the structure is a Numerator Document Object Model (NDOM).

64. (Original) The data processing system of claim 62, wherein the one or more text documents are XBRL documents.